

TAX COMMISSION. PROPERTY TAX DIVISION.

[816]

NATURAL RESOURCES ANNUAL PROPERTY RETURNS, 1910#

DESCRIPTION: These returns consist of notarized affidavits attesting to the validity of the accompanying schedules; property schedules detailing personal and, after 1919, real property; and by 1940, recapitulations summarizing the property schedules for each county or taxing district in which the company operated. Related correspondence or Tax Commission calculations are often stapled to the returns. From 1919 through 1937, net proceeds schedules for metalliferous mines showing gross yield minus certain deductions are part of this series. Profit and loss statements or ad valorem work sheets are present for most non-metalliferous extraction companies from the 1970s. The returns were submitted by natural resource extraction companies as the basis of assessment and apportionment of taxes by the Tax Commission. Natural resources assessed include metal mines (e.g. gold, silver, lead) and non-metal mines (e.g. coal, oil, gas, salt, etc.).

In 1909 the legislature enacted a law compelling the Board of Equalization (the predecessor to the state Tax Commission) to assess "all the machinery used in mining and all property and surface improvements upon or appurtenant to mines and mining claims, which have a value separate and independent of all such mines and mining claims...." (Laws of Utah 1909, ch. 63, sec. 2513). Companies were required to submit returns to the Board showing their property. The returns include a notarized affidavit by a company official swearing to the accuracy of the accompanying property schedules. The schedules itemize personal property owned in the form of buildings and improvements, machinery, supplies, etc.; values of the property are specified as well. After 1919 refinements in the law, real property was added to the schedules returned for central assessment.

Real estate owned by a mining company but used for non-mining purposes or lands

containing non- metalliferous deposits (e.g. coal, hydrocarbons) was included in the property schedules and assessed at full value or, after 1947, at a percentage of reasonable fair cash or fair market value. Specific valuation ratios changed over the years. In the 1970s and early 1980s, a statement of profit and loss (also known as TC 609 variations after the form number) for non-metalliferous solids are stapled to the returns in this series to aid in the determination of fair value. After 1985 these are filed with the OCCUPATION TAX AND NET PROCEEDS series. To help determine value on oil and gas mines, companies start including an ad valorem work sheet showing production, sales and net revenue for individual wells.

The assessed value of a metalliferous mine was based on a flat rate per acre plus a multiple of net proceeds, and from 1919 through 1937, net proceed statements were incorporated into this series. Net proceed schedules show gross yield in weight of various minerals and deductions such as extraction cost, reduction cost, transport cost, mill construction/repair cost, etc. Net proceed calculations become part of another series in 1938, but acreage and values of real property continue to be shown here along with the personal property. Here too, specific valuation ratios changed over the years. Uranium and other fissionable elements were centrally assessed in this same category after 1953. Prior to that time they were the property of the Atomic Energy Commission and exempt from taxation.

In some of the earliest volumes, if the company neglected to submit a return, a copy of the return submitted by the county assessor is included instead. By 1940, companies which owned mines in several counties or taxing districts begin to include a recapitulation form summarizing the total values of the property for each county or taxing district in which the company operates. Copies of correspondence pertaining to the returns may be stapled to the company's returns, and the Tax Commission often pencilled amended calculations on the forms or separate attachments. Rarely, during the 1960s, property maps are attached with correspondence.

ARRANGEMENT: From 1910 through 1937, the series is chronological by year, thereunder alphabetical by county, thereunder alphabetical by company name#except that San Juan and San Pete counties are listed before Salt Lake county during the period from 1917 through 1919. In 1938, the series becomes chronological by year thereunder alphabetical by company name. In 1962, the series becomes chronological by year thereunder alphabetical by title (based on category of company), thereunder alphabetical by company name.

RESEARCH NOTE: Each volume reflects the property holdings for the previous year. The contents of a particular volume in a given year are determined in part by the size of the volume. Initially, all categories were referred to as mining companies and arranged sequentially, either alphabetically by county (1910-1937) or by company name (1938-1961). In 1962, oil and gas companies began to be bound separately from the other mines. In 1975, listings of personal property for Kennecott became so voluminous, the computerized itemizations were continued in separate volumes until 1982 when Kennecott's overflow listings were combined with the overflow or oversize listings of other companies such as

Amax and Texasgulf. In 1982, metal and non-metal mines split; in 1983, coal mines separated from other non-metal mines; and sand and gravel mines separated in 1984. If a category of company is not listed in the title, it may still exist within an earlier volume. For example, oil companies are present long before they appear in a title in 1962.

RELATED RECORDS: In the early volumes, if there was no return from the company, the Board of Equalization occasionally substituted the copy received from the county assessor, normally found in series 14253, ASSESSOR'S REPORTS OF MINING COMPANIES. The final assessments are recorded in series 2496, NATURAL RESOURCES ASSESSMENT RECORDS. Net proceeds before 1919 are found in series 2439, MINE NET PROCEEDS RETURNS; after 1938, they normally are found along with the occupation tax in OCCUPATION TAX AND NET PROCEEDS RETURNS, Series 14266. For mine property before central assessment was initiated, the researcher may wish to consult the holdings of the individual counties, usually as part of the assessor's or auditor's office.

ACCESS RESTRICTIONS: This series is protected for 30 years because of competitive disadvantage. After 30 years, the information is public. Access to restricted portions may be permitted under certain conditions. Contact the reference archivist for more information.

PROCESSING NOTE: This is an on-going series. It initially was processed only through 1984 because of a 10-year retention before transfer to the Archives. The series was classified and scheduled in 1991. It was archivally processed by A.C. Cone in 1994. The processed portion of the series was microfilmed in 1995 and 1996 with the volumes destroyed following filming as they lacked intrinsic value.

CONTAINER LIST

Reel	Description
1	1910; Counties, Beaver#Piute
1	1910; Counties, Salt Lake#Washington
1	1911; Counties, Beaver#Juab
1	1911; Counties, Piute#Summit
1	1911; Counties, Summit#Washington
1	1912; Counties
2	1913; Counties, B#R
2	1913; Counties, S#W
2	1914; Counties, B#P
2	1914; Counties, S#W
3	1915; Counties, B#R
3	1915; Counties, S#W
3	1916; Counties, B#R
3	1916; Counties, S#W

Reel	Description
3	1917; Counties, B#P
3	1917; Counties, S#W
3	1918; Counties
3	1919; Counties, B#P
4	1919; Counties, S#W
4	1920; Counties, A#R
4	1920; Counties, S#W
4	1921; Counties, A#R
4	1921; Counties, S#Z
5	1922; Counties, A#R
5	1922; Counties, S#Z
5	1923; Counties, A#R
5	1923; Counties, S#Z
5	1924; Counties, A#R
5	1924; Counties, S#Z
6	1925; Counties, A#R
6	1925; Counties, S#Z
6	1926; Counties, A#R
6	1926; Counties, S#Z
6	1927; Counties, A#R
6	1927; Counties, S#Z
7	1928; Counties, A#R
7	1928; Counties, S#Z
7	1929; Counties, A#R
7	1929; Counties, S#Z
8	1930; Counties, A#R
8	1930; Counties, S#Z
8	1931; Counties, A#R
8	1931; Counties, S#Z
9	1932; Counties, A#R
9	1932; Counties, S#Z
9	1933; Counties, A#R
10	1933; Counties, S#Z
10	1934; Counties, A#R
10	1934; Counties, S#Z
10	1935; Counties, A#R
10	1935; Counties, S#Z
11	1936; Counties, A#R
11	1936; Counties, S#Z
11	1937; Counties, A#R
11	1937; Counties, S#Z
12	1938; Mines, A#D
12	1938; Mines, E#M
12	1938; Mines, N#S
12	1938; Mines, T#Z
12	1939; Mines, A#D
12	1939; Mines, E#M
13	1939; Mines, N#S

Reel	Description
13	1939; Mines, T#Z
13	1940; Mines, A#D
13	1940; Mines, E#M
13	1940; Mines, N#S
13	1940; Mines, T#Z
14	1941; Mines, A#D
14	1941; Mines, E#M
14	1941; Mines, N#S
14	1941; Mines, T#Z
14	1942; Mines, A#D
14	1942; Mines, E#M
14	1942; Mines, N#S
14	1942; Mines, T#Z
15	1943; Mines, A#D
15	1943; Mines, E#M
15	1943; Mines, N#S
15	1943; Mines, T#Z
16	1944; Mines, A#D
16	1944; Mines, E#M
16	1944; Mines, N#S
16	1944; Mines, T#Z
16	1945; Mines, A#D
16	1945; Mines, E#M
16	1945; Mines, N#S
16	1945; Mines, T#Z
16	1946; Mines, A#D
16	1946; Mines, E#M
16	1946; Mines, N#S
17	1946; Mines, T#Z
17	1947; Mines, A#D
17	1947; Mines, E#M
17	1947; Mines, N#S
17	1947; Mines, T#Z
17	1948; Mines, A#D
17	1948; Mines, E#M
17	1948; Mines, N#S
17	1948; Mines, T#Z
17	1949; Mines, A#D
17	1949; Mines, E#M
17	1949; Mines, N#S
18	1949; Mines, T#Z
18	1950; Mines, A#D
18	1950; Mines, E#M
18	1950; Mines, N#S
18	1950; Mines, T#Z
18	1951; Mines, A#D
18	1951; Mines, E#M
18	1951; Mines, N#S

Reel	Description
18	1951; Mines, T#Z
19	1952; Mines, A#D
19	1952; Mines, E#M
19	1952; Mines, N#S
19	1952; Mines, T#Z
19	1953; Mines, A#D
19	1953; Mines, E#M
19	1953; Mines, N#S
19	1953; Mines, T#Z
19	1954; Mines, A#D
20	1954; Mines, E#M
20	1954; Mines, N#S
20	1954; Mines, T#Z
20	1955; Mines, A#D
20	1955; Mines, E#M
20	1955; Mines, N#S
20	1955; Mines, T#Z
20	1956; Mines, A#D
21	1956; Mines, E#M
21	1956; Mines, N#S
21	1956; Mines, T#Z
21	1957; Mines, A#D
21	1957; Mines, E#M
21	1957; Mines, N#S
21	1957; Mines, T#Z
22	1958; Mines, A#D
22	1958; Mines, E#M
22	1958; Mines, N#S
22	1958; Mines, T#Z
22	1959; Mines, A#D
22	1959; Mines, E#M
22	1959; Mines, N#S
23	1959; Mines, T#Z
23	1960; Mines, A#D
23	1960; Mines, E#M
23	1960; Mines, N#S
23	1960; Mines, T#Z
24	1961; Mines, A#D
24	1961; Mines, E#M
24	1961; Mines, N#S
24	1961; Mines, T#Z
24	1962; Mines, A#D
24	1962; Mines, E#M
25	1962; Mines, N#S
25	1962; Mines, T#Z
25	1962; Oil & Gas Co's.
25	1963; Mines, A#D
25	1963; Mines, E#M

Reel	Description
25	1963; Mines, N#S
25	1963; Mines, T#Z
26	1963; Oil & Gas Co's.
26	1964; Mines, A#D
26	1964; Mines, E#M
26	1964; Mines, N#S
26	1964; Mines, T#Z
26	1964; Oil & Gas Co's.
26	1965; Mines, A#D
27	1965; Mines, E#M
27	1965; Mines, N#S
27	1965; Mines, T#Z
27	1965; Oil & Gas Co's.
27	1966; Mines, A#D
27	1966; Mines, E#M
28	1966; Mines, N#S
28	1966; Mines, T#Z
28	1966; Oil & Gas Co's.
28	1967; Mines, A#D
28	1967; Mines, E#M
28	1967; Mines, N#S
28	1967; Mines, T#Z
29	1967; Oil & Gas Co's.
29	1968; Mines, A#D
29	1968; Mines, E#M
29	1968; Mines, N#S
29	1968; Mines, T#Z
29	1968; Oil & Gas Co's.
30	1969; Mines, A#D
30	1969; Mines, E#M
30	1969; Mines, N#S
30	1969; Mines, T#Z
31	1969; Oil & Gas Co's.
31	1970; Mines, A#D
31	1970; Mines, E#M
31	1970; Mines, N#S
31	1970; Mines, T#Z
31	1970; Oil & Gas Co's.
32	1971; Mines, A#D
32	1971; Mines, E#M
32	1971; Mines, N#S
32	1971; Mines, T#Z
32	1971; Oil & Gas Co's.
33	1972; Mines, A#D
33	1972; Mines, E#M
33	1972; Mines, N#S
33	1972; Mines, T#Z
33	1972; Oil & Gas Co's.

Reel	Description
34	1973; Mines, A#D
34	1973; Mines, E#M
34	1973; Mines, N#S
34	1973; Mines, T#Z
34	1973; Oil & Gas Co's.
35	1974; Mines, A#D
35	1974; Mines, E#M
35	1974; Mines, N#S
35	1974; Mines, T#Z
35	1974; Oil & Gas Co's.
36	1975; Mines, A#D
36	1975; Mines, E#M
36	1975; Mines [Kennecott, Cont.]
36	1975; Mines, N#S
36	1975; Mines, T#Z
37	1975; Oil & Gas Co's.
37	1976; Mines, A#D
37	1976; Mines, E#M
37	1976; Mines [Kennecott, Cont.]
38	1976; Mines, N#S
38	1976; Mines, T#Z
38	1976; Oil & Gas Co's.
38	1977; Mines, A#D
38	1977; Mines, E#M; Eagle & Blue Bell Mining#Kennecott Copper Corporation
39	1977; Kennecott Copper Corporation#Monroc, Inc.
39	1977; Mines [Kennecott, Cont.]
39	1977; Mines, N#S
39	1977; Mines, T#Z
39	1977; Oil & Gas Co's.
40	1978; Mines, A#D
40	1978; Mines, E#M
40	1978; Mines [Kennecott, Cont.]
40	1978; Mines, N#S
41	1978; Mines, T#Z
41	1978; Oil & Gas Co's.
41	1979; Mines, A#D
41	1979; Mines, E#M; Eagle & Blue Bell Mining#Kanawha and Hocking Coal and Coke
42	1979; Kanawha and Hocking Coal and Coke#Monroc, Inc.
42	1979; Mines [Kennecott, Cont.]
42	1979; Mines, N#S
42	1979; Mines, T#Z
42	1979; Oil & Gas Co's.
43	1980; Mines, A#D
43	1980; Mines, E#M
44	1980; Mines [Kennecott, Cont.]

Reel	Description
44	1980; Mines [Kennecott, Cont.]
44	1980; Mines, N#S
44	1980; Mines, T#Z
44	1980; Oil & Gas Co's.
45	1981; Mines, A#D
45	1981; Mines, E#M
46	1981; Mines [Kennecott, Cont.]
46	1981; Mines [Kennecott, Cont.]
46	1981; Mines, N#S
46	1981; Mines, T#Z
47	1981; Oil & Gas Co's.
47	1982; Metal Mines, A#K
47	1982; Metal Mines [Kennecott, Cont.]
47	1982; Metal Mines, L#Z
48	1982; Non-Metal Mines, A#K
48	1982; Non-Metal Mines, L#Z
48	1982; Oil & Gas Companies
49	1983; Coal Mines
49	1983; Metal Mines, A#K
49	1983; Metal Mines, L#Z
49	1983; Mines [Amax, Cont.; Kennecott, Cont.; Texasgulf]
50	1983; Non-Metal Mines
51	1983; Oil & Gas Companies, A#M
51	1983; Oil & Gas Companies, N#Z
52	1984; Coal Mines
52	1984; Metal Mines, A#K
52	1984; Metal Mines, L#Z
53	1984; Mines [Amax, Cont.; Dragon Consolidated, Cont; Evelyn Ltd., Cont.; Kennecott, Cont.; Texasgulf]
53	1984; Non-Metal Mines
53	1984; Oil & Gas Companies, A#K
54	1984; Oil & Gas Companies, L#Z
54	1984; Sand & Gravel Mines